

CHAPTER 55.

SEWERS FOR STATE BUILDINGS.

AN ACT Authorizing the Construction of Sewers for State Buildings through Streets and Alleys of Incorporated Cities, or Cities Acting under Special Charter. H. F. 423.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That in any incorporated city, or city acting under special charter, within the limits of which may be situated any state buildings, the trustees or commissioners having charge of said buildings or of the construction thereof, shall have authority to construct sewers therefor through or under any of the streets or alleys of said city. Trustees of state buildings may construct sewers through or under any street or alley.

SEC. 2. All acts or parts of acts conflicting with this act are hereby repealed. Repealing clause.

SEC. 3. This act, being deemed of immediate importance, shall be in force and take effect from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published in Des Moines, Iowa. Publication.

Approved, March 17, 1880.

I hereby certify that the foregoing act was published in the Iowa State Register and Iowa State Leader, March 20, 1880.

J. A. T. HULL, *Secretary of State.*

CHAPTER 56.

EXTENSION OF CITY LIMITS.

AN ACT to Provide for the Extension of the Limits of Cities of the First or Second Class. H. F. 215.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That in addition to the methods now provided by law for extending city limits, whenever the owner or owners of lands adjoining the limits of any city of the first or second class, organized under the general laws of the state of Iowa, shall desire to have their lands brought within the limits of such city, they may apply to the city council of such city to have the limits of the city extended so as to include such lands, and shall attach to the application a map of such lands showing their Additional mode of extending limits when owner desires to have land brought within city limits. Shall attach map to application.

If council approve, minute thereof indorsed on map by city clerk.

Acknowledged by owner, etc.

Publication.

situation, with respect to the existing limits of the city. If the city council shall assent to the extension of the limits of the city, as applied for, a minute thereof shall be indorsed upon the map by the city clerk, and the same shall then be acknowledged by the owner, and recorded in the office of the recorder of the proper county, as provided in section 560 of the Code. Thereafter the limits of the city shall be extended so as to conform to the line proposed and so assented to by the city council.

SEC. 2. This act, being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and the Burlington Hawk-Eye, newspapers published at Des Moines and Burlington, Iowa.

Approved, March 17, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register* and *Burlington Hawk-Eye*, March 23, 1880.

J. A. T. HULL, *Secretary of State*.

CHAPTER 57.

TO RELIEVE MANUFACTURERS FROM DOUBLE TAXATION.

H. F. 26.

AN ACT to Relieve Corporations Engaged in Manufacturing, from Double Taxation in Certain Cases.

Be it enacted by the General Assembly of the State of Iowa:

Realty, personal property, money and credits of corporations engaged in manufacturing shall be listed same as individuals.

Machinery regarded as real estate.

Capital stock then exempt.

SECTION 1. That corporations organized under the laws of this state for pecuniary profit, and engaged in manufacturing, as defined by section 816 of the Code, and which have their capital represented by shares of stock, shall, through their principal accounting officers, list their real estate, personal property, and moneys and credits, in the same manner as is required of individuals; and their machinery used in their manufacturing establishments, shall, for the purposes of this act, be regarded as real estate.

SEC. 2. The owners of capital stock of manufacturing companies, as herein provided for, having listed their property as above directed, shall be exempt from assessment and taxation.

Approved, March 17, 1880.